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## AMENDMENTS TO THE CLAIMS

Claim 1 (currently amended): A method of forming adjacent holes on a semiconductor substrate, wherein the adjacent holes separated by a fine line structure are a first hole and a second hole, the method comprising:

providing a semiconductor substrate with an insulating layer on the substrate;

forming a step-shaped structure on the surface of the insulating layer, the step-shaped structure comprising a first horizontal surface, a second horizontal surface, and a vertical surface between the first horizontal surface and the second horizontal;

depositing a sacrificial layer with an average thickness on the first horizontal surface, the second horizontal surface, and the vertical surface;

forming a patterned photoresist layer on portions of the first and second horizontal surface;

performing an etch-back process to remove the sacrificial sacrifical layer not covered by the patterned photoresist layer and form a spacer on the vertical surface;

- removing the patterned photoresist layer; and using the spacer and the remaining sacrificial layer as a hard mask to remove the insulating layer to form the two adjacent holes.
- 30 Claim 2 (original): The method of claim 1, wherein a bottom width of the spacer is approximately equal to a width of the fine line structure.

Claim 3 (original): The method of claim 1, wherein the width of the fine line structure is approximately smaller than the 100 angstroms (Å).

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- Claim 4 (original): The method of claim 1, wherein the insulating layer comprises undoped silicate glass (USG) and borophos-phosilicate glass (BPSG).
- 10 Claim 5 (currently amended): The method of claim 1, wherein the insulating theinsulating layer comprises a first insulating layer and a second insulating layer on the first insulating layer.
- 15 Claim 6 (currently amended): The method of claim 5, wherein a surface layer of the [[ofthe]] first horizontal surface and the second horizontal surface is the first insulating layer.
- Claim 7 (original): The method of claim 5, wherein the first insulating layer is an USG layer, and the second insulating layer is a BPSG layer.
- Claim 8 (currently amended): The method of claim 1, wherein a step height <u>difference is differenceis</u> formed between the first and second horizontal surface, and a thickness of the sacrificial layer is approximately equal to the step height difference.
- 30 Claim 9 (original): The method of claim 1, wherein the sacrificial layer is a liner silicon nitride layer.

Claim 10 (original): The method of claim 1, wherein the etch-back process is a dry-etching process.

Claim 11 (original): The method of claim 1, wherein a height of the first horizontal surface is lower than a height of the second horizontal surface.

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